

# TAX RATIFICATION ELECTION

## What is a tax ratification election (TRE)?

Texas state law requires school districts to calculate a rollback rate for property tax purposes. A rollback rate consists of two parts—the highest allowable M&O (maintenance and operating) tax rate plus the actual debt service rate. Comstock ISD's highest allowable M & O rate (without the election) is \$1.04. Adoption of an M & O rate higher than \$1.04 requires an automatic rollback election (TRE) to ratify the adopted rate. The adopted rate will either be ratified through the TRE to or “rolled back” to the rollback rate.

As a result of the state's equalized funding system, there are three ways to increase total formula funding per student: (1) legislative action to increase funding (beyond the district's control), (2) increase in number of students (beyond the district's control and comes with added expense) or (3) an increase in tax rate.

## When is the tax ratification election? Where do I vote?

### EARLY VOTING:

**Wednesday, September 23, 2015 thru Friday, September 25, 2015**  
**Monday, September 28th thru Friday, October 2, 2015**  
**Monday October 5, 2015 thru Tuesday, October 6, 2015**

**8:00 o'clock a.m. to 4:30 o'clock p.m.**

**Early Voting Location:** Val Verde County Courthouse (Main Floor)  
400 Pecan Street  
Del Rio, Texas 78840

**ELECTION DAY:** **Saturday, October 10, 2015**  
**7:00 a.m. to 7:00 p.m.**  
**Comstock Community Center**

### You may also be eligible to vote by mail if you are:

**65 years of age or older or Disabled/Disability or Confinement in jail or  
Expected absence from the County:**

**(Your ballot must be mailed to an address outside the County)**

**Ballot by Mail must be RECEIVED in the County Clerk's Office by:**

**Thursday, October 1, 2015.**